

## Alcohol and Tobacco Tax and Trade Bureau, Treasury

## § 25.119

where such sales are made is contiguous to the brewery premises in the manner described in paragraph (a) of this section.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1347, as amended (26 U.S.C. 5143))

[T.D. ATF-271, 53 FR 17547, May 17, 1988, as amended by T.D. TTB-36, 70 FR 62245, Oct. 31, 2005]

### § 25.114 Exemptions from dealer's special taxes.

(a) *Brewer.* A brewer is not required to pay special tax or to register during the suspension period described in § 25.111(c), as a wholesale or retail dealer in beer because of sales, at the principal place of business or at the brewery, of beer which at the time of sale is stored at the brewery or which had been removed and stored in a taxpaid storeroom operated in connection with the brewery. Each brewer shall have only one exemption from dealer's special tax or registration for each brewery. The brewer may designate, in writing to the appropriate TTB officer, that the principal place of business will be exempt from dealer's special tax or registration; otherwise, the exemption will apply to the brewery.

(b) *Wholesale dealer.* A wholesale dealer in beer who has paid the appropriate special tax, or who has registered during the suspension period described in § 25.111(c), will not again be required to pay special tax or register as a wholesale dealer in beer because of sales of beer to wholesale or retail dealers in liquors or beer or to limited retail dealers, at the purchaser's place of business.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1340, as amended (26 U.S.C. 5113))

[T.D. ATF-271, 53 FR 17547, May 17, 1988, as amended by T.D. TTB-36, 70 FR 62245, Oct. 31, 2005]

### EXECUTION OF SPECIAL TAX RETURNS

#### § 25.117 Special tax returns.

Special tax shall be paid by return, and a return is required during the suspension period described in § 25.111(c) even though no tax is due. The prescribed return is TTB Form 5630.5, Special Tax Registration and Return. Special tax returns, with payment of appli-

cable tax, shall be filed with TTB in accordance with instructions on the form.

[T.D. ATF-271, 53 FR 17548, May 17, 1988, as amended by T.D. TTB-36, 70 FR 62245, Oct. 31, 2005]

#### § 25.118 Preparation of TTB Form 5630.5.

All of the information called for on Form 5630.5 shall be provided, including:

- (a) The true name of the taxpayer.
- (b) The trade name(s) (if any) of the business(es) subject to special tax.
- (c) The employer identification number (see § 25.121).
- (d) The exact location of the place of business, by name and number of building or street, or if these do not exist, by some description in addition to the post office address. In the case of one return for two or more locations, the address to be shown shall be the taxpayer's principal place of business (or principal office, in the case of a corporate taxpayer).
- (e) The class(es) of special tax to which the taxpayer is subject or to which the return relates during the suspension period described in § 25.111(c).
- (f) Ownership and control information: that is, the name, position, and residence address of every owner of the business and of every person having power to control its management and policies with respect to the activity subject to special tax. "Owner of the business" shall include every partner, if the taxpayer is a partnership, and every person owning 10% or more of its stock, if the taxpayer is a corporation. However, the ownership and control information required by this paragraph need not be stated if the same information has been previously provided to TTB in connection with the Brewer's Notice, and if the information previously provided is still current.

[T.D. ATF-271, 53 FR 17548, May 17, 1988, as amended by T.D. TTB-36, 70 FR 62245, Oct. 31, 2005]

#### § 25.119 Multiple locations and/or classes of tax.

A taxpayer subject to special tax (or required to register during the suspension period described in § 25.111(c)) for